

Form F-66 (IA-2)  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF COON RAPIDS, IOWA

DUE: December 1, 2013

16201400400000  
City of Coon Rapids, City Clerk  
123 3rd Avenue South  
Coon Rapids, Iowa 50058

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	417,408		417,408	412,632
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	417,408		417,408	412,632
Delinquent property taxes	0		0	
TIF revenues	734		734	
Other city taxes	191,546	0	191,546	185,985
Licenses and permits	3,502	0	3,502	0
Use of money and property	6,939	186,499	193,438	30,370
Intergovernmental	358,265	835,900	1,194,165	1,759,885
Charges for fees and service	125,969	7,791,052	7,917,021	10,287,603
Special assessments	0	0	0	0
Miscellaneous	12,919	67,481	80,400	0
Other financing sources	244,895	0	244,895	1,040,900
Total revenues and other sources	1,362,177	8,880,932	10,243,109	13,717,375
Expenditures and Other Financing Uses				
Public safety	205,820	0	205,820	251,337
Public works	302,753	0	302,753	361,840
Health and social services	0	0	0	0
Culture and recreation	212,972	0	212,972	240,608
Community and economic development	22,097	0	22,097	36,997
General government	154,911	0	154,911	211,537
Debt service	76,605	0	76,605	80,000
Capital projects	190,999	0	190,999	905,000
Total governmental activities expenditures	1,166,157	0	1,166,157	2,087,319
Business type activities	0	7,465,683	7,465,683	11,083,841
Total ALL expenditures	1,166,157	7,465,683	8,631,840	13,171,160
Other financing uses, including transfers out	244,895	0	244,895	250,900
Total ALL expenditures/And other financing uses	1,411,052	7,465,683	8,876,735	13,422,060
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-48,875	1,415,249	1,366,374	295,315
Beginning fund balance July 1, 2012	1,022,973	5,398,759	6,421,732	5,784,099
Ending fund balance June 30, 2013	974,098	6,814,008	7,788,106	6,079,414
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 123,047 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 546,000	Other long-term debt	\$ 978,991	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 2,532,154	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/27/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jesica Leighty, City Clerk	→	712	999-7749	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/22/2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	303,382	112,740		1,286			417,408			417,408	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	303,382	112,740		1,286	0	0	417,408		T01	417,408	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	303,382	112,740		1,286	0	0	417,408			417,408	6
7	<b>TIF revenues</b>			734				734		T01	734	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		191,546					191,546		T09	191,546	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	191,546	0	0	0	0	191,546	0		191,546	15
16	<b>Section B - LICENSES AND PERMITS</b>	3,502						3,502		T29	3,502	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	322	468	8	1	10		809	35,673	U20	36,482	18
19	Rents and royalties	6,130						6,130	47,826	U40	53,956	19
20	Other miscellaneous use of money and property							0	103,000	U20	103,000	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	6,452	468	8	1	10	0	6,939	186,499		193,438	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0	731,284	B89	731,284	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	75,696						75,696		B30	75,696	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	75,696	0	0	0	0	0	75,696	731,284		806,980	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		124,974					124,974		C46	124,974	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	14,055	15,885					29,940	104,616	C89	134,556	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	14,055	140,859	0	0	0	0	154,914	104,616		259,530	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	16,800						16,800			16,800	63
64	Library service	10,609	15,183					25,792		D89	25,792	64
65	Township contributions	12,129						12,129		D89	12,129	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68	Swimming Pool/Pool Pass Program		14,000					14,000			14,000	68
69	Fire/EMT Building Fund Transferred to City					58,934		58,934			58,934	69
70	<b>Total local grants and reimbursements</b>	39,538	29,183	0	0	58,934	0	127,655	0		127,655	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	129,289	170,042	0	0	58,934	0	358,265	835,900		1,194,165	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	242,345	A91	242,345	73
74	Sewer							0	115,717	A8Ø	115,717	74
75	Electric							0	2,693,915	A92	2,693,915	75
76	Gas							0	752,263	A93	752,263	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	71,703						71,703		A81	71,703	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0	292,608	T15	292,608	83
84	Internet							0	183,615	A03	183,615	84
85	Telephone							0	317,890	A03	317,890	85
86	Housing authority							0		A50	0	86
87	Storm water		22,170					22,170		A80	22,170	87
88	Other:											88
89	Nursing home							0	3,192,699	A89	3,192,699	89
90	Police service fees	7,043						7,043		A89	7,043	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,380						1,380		A89	1,380	99
100	Park, recreation, and cultural charges	23,673						23,673		A61	23,673	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	103,799	22,170	0	0	0	0	125,969	7,791,052		7,917,021	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	68						68	6,992	U99	7,060	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	8,470						8,470		U11	8,470	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements	4,381						4,381	3,213		7,594	114
115								0	33,548		33,548	115
116								0	21,685		21,685	116
117								0	-5,649		-5,649	117
118								0	6,667		6,667	118
119								0	1,025		1,025	119
120	<b>TOTAL MISCELLANEOUS</b>	12,919	0	0	0	0	0	12,919	67,481		80,400	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	559,343	496,966	742	1,287	58,944	0	1,117,282	8,880,932		9,998,214	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	95,895				69,000		164,895			164,895	127
128	<i>Internal TIF loans and transfers in</i>				80,000			80,000			80,000	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	95,895	0	0	80,000	69,000	0	244,895	0		244,895	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	655,238	496,966	742	81,287	127,944	0	1,362,177	8,880,932		10,243,109	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	331,656	360,505	285,672	4,152	40,988		1,022,973	5,398,759		6,421,732	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	986,894	857,471	286,414	85,439	168,932	0	2,385,150	14,279,691		16,664,841	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	111,188	36,620					147,808		E62	147,808	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,019	3,079					25,098		E24	25,098	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	24,131	5,137					29,268		E32	29,268	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	3,646						3,646		E66	3,646	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	160,984	44,836	0	0	0	0	205,820			205,820	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,266	166,274					174,540		E44	174,540	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	13,232	15,143					28,375		E44	28,375	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,938					7,938		E44	7,938	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		4,683					4,683		E81	4,683	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	83,684						83,684		E81	83,684	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		3,533					3,533		E89	3,533	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	105,182	197,571	0	0	0	0	302,753			302,753	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	72,589	23,106					95,695		E52	95,695	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	23,519	1,306					24,825		E61	24,825	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	70,954	4,055					75,009		E61	75,009	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	14,118						14,118		E03	14,118	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	3,325						3,325		E61	3,325	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	184,505	28,467	0	0	0	0	212,972			212,972	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,387		2,210				4,597		E89	4,597	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		17,500					17,500		E89	17,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,387	17,500	2,210	0	0	0	22,097			22,097	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,947	397					8,344		E29	8,344	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	52,843	16,345					69,188		E23	69,188	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	677						677		E89	677	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,500						6,500		E25	6,500	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	54,973						54,973		E31	54,973	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,954						11,954		E89	11,954	171
172	Other general government — Current operation	1,170	2,105					3,275		E89	3,275	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	136,064	18,847	0	0	0	0	154,911			154,911	176
177	<b>Section G — DEBT SERVICE</b>				76,605			76,605			76,605	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	76,605	0	0	76,605			76,605	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Main Street Bridge					108,384		108,384			108,384	184
185	Fire/Ambulance Station					82,615		82,615			82,615	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	190,999	0	190,999			190,999	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	190,999	0	190,999			190,999	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	589,122	307,221	2,210	76,605	190,999	0	1,166,157			1,166,157	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COON RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								202,016	E91	202,016	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								171,401	E80	171,401	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								2,262,688	E92	2,262,688	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								785,873	E93	785,873	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								3,342,561	E94	3,342,561	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								701,144	E03	701,144	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COON RAPIDS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								7,465,683		7,465,683	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	589,122	307,221	2,210	76,605	190,999	0	1,166,157	7,465,683		8,631,840	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		164,895					164,895			164,895	255
256	Internal TIF loans/repayments and transfers out			80,000				80,000			80,000	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	164,895	80,000	0	0	0	244,895	0		244,895	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	589,122	472,116	82,210	76,605	190,999	0	1,411,052	7,465,683		8,876,735	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								6,814,008		6,814,008	269
270	<b>Total ending fund balance June 30, 2013</b>	397,772	385,355	204,204	8,834	-22,067	0	974,098	6,814,008		7,788,106	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	986,894	857,471	286,414	85,439	168,932	0	2,385,150	14,279,691		16,664,841	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF COON RAPIDS				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....L44 \$				
Health.....		M32		All other.....L89 \$				
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52						
Police protection.....		M62						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
				Amount - Omit cents				
Total salaries and wages paid.....				200 \$	2,703,088			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)		Other (g)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. RLD&G Assisted Liv.	19U 172,223	29U	39U 33,334	49U	49U	49U	49U 138,889	189
11. USDA Assisted Living	19U 676,697	29U	39U 8,657	49U	49U	49U	49U 668,040	2,450
12. ISB-Laundry Room	19U 151,544	29U	39U 6,260	49U	49U	49U	49U 145,284	6,810
13. ISB Sprinklers	19U 36,324	29U	39U 9,546	49U	49U	49U	49U 26,778	1,630
14. General Obligation Note	19U 596,000	29U	39U 50,000	49U 546,000	49U	49U	49U	26,105
Total long-term debt	1,632,788	0	107,797	546,000	0	0	978,991	36,995
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2012				61V \$				
Outstanding as of JUNE 30, 2013				64V \$				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents				
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY								
Actual valuation -- January 1, 2011				\$	50,643,070	x .05 = \$	2,532,154	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61					
	\$	\$	123,047		7,911,153			
	7,788,106							
REMARKS						V98		